

Quarterly Summary of State and Local Tax Revenue



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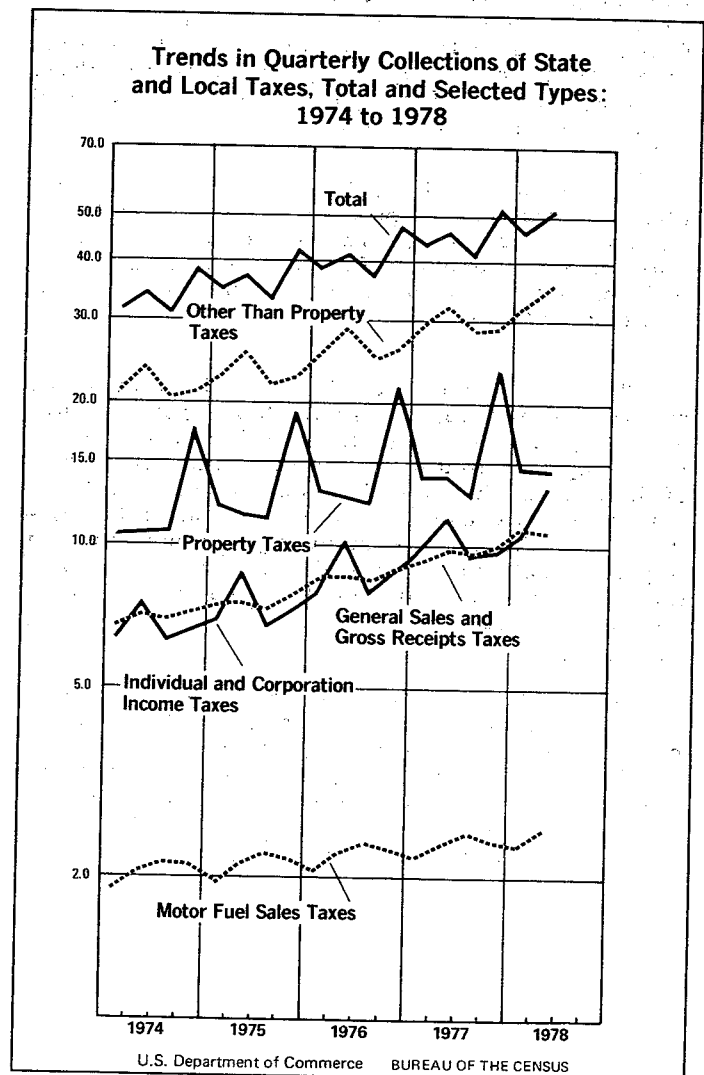
Taxes collected by State and local governments in the United States totaled \$192.2 billion during the 12 months ended with June 1978. This was an increase in total taxes of \$18.2 billion, or 10.5 percent, in comparison with the year ending with June 1977. State taxes rose \$12.6 billion (12.6 percent) in this period and locally imposed taxes were up \$5.6 billion (7.6 percent). Following is a summary by type of tax:

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes

Type of tax	Amount (in millions of dollars) 12 months ended with June		Per cent increase
	1978	1977	
Total.....	192,179	173,977	10.5
Property.....	66,003	61,828	6.8
Other than property.....	126,176	112,149	12.5
General sales and gross receipts.....	41,458	36,391	13.9
Motor fuel sales.....	9,544	9,165	4.1
Tobacco product sales..	3,770	3,615	4.3
Alcoholic beverage sales.....	2,401	2,248	6.8
Individual income.....	33,224	28,789	15.4
Corporation net income..	10,711	9,021	18.7
Motor vehicle and operators' licenses...	5,147	4,863	5.8
All other.....	19,921	18,057	10.3

During the second quarter of calendar 1978 collections of State and local taxes amounted to \$51.2 billion. As compared with the corresponding quarter of 1977, this is a rise of \$5.3 billion, or 11.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1974.



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in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1977 and State Government Finances in 1977. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-fifth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Second Quarter of 1978 and Prior Periods
 (Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1978:												
2d quarter.....	51,185	33,241	17,944	14,776	10,896	2,418	991	634	9,798	3,837	1,507	6,328
1st quarter.....	47,322	28,742	18,580	14,866	10,984	2,277	899	589	7,883	2,987	1,758	5,079
1977:												
4th quarter.....	52,503	25,631	26,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,228
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
1973:												
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270
2d quarter.....	31,881	20,252	11,629	9,815	6,175	2,121	856	519	5,941	2,025	1,092	3,837
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951
12 MONTHS ENDING												
June 1978.....	192,179	112,860	79,319	66,003	41,458	9,544	3,770	2,401	33,224	10,711	5,147	19,921
March 1978.....	186,901	108,809	78,092	65,182	40,219	9,467	3,724	2,362	31,448	10,146	5,044	19,309
December 1977.....	182,763	106,102	76,661	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,979
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,732	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,343
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,076	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,137	3,253	1,923	18,380	5,368	3,831	11,228
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1975-76. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1978
and Prior Periods
(Dollar amounts in millions)

Area	Area population, 1976 ¹	Collections, 12 months ended June			Area	Area population, 1976 ¹	Collections, 12 months ended June							
		1978	1977	Percent change			1978	1977	Percent change					
ALABAMA														
Jefferson County.....	652,700	77.1	70.9	8.7	IOWA	300,900	110.4	104.6	5.5					
Mobile County.....	347,100	28.0	25.2	11.1										
ARIZONA														
Maricopa County.....	1,243,200	371.5	351.0	5.8	KANSAS									
Pima County.....	453,900	159.7	147.7	8.1	Sedgwick County.....	351,200	124.7	105.4	18.3					
ARKANSAS														
Pulaski County.....	319,600	48.7	53.9	² -9.7	KENTUCKY									
CALIFORNIA														
Jefferson County.....	689,100	121.6	116.3	4.6	LOUISIANA									
Alameda County.....	1,095,400	591.7	529.9	11.7	East Baton Rouge Parish.....	316,300	33.5	33.2	0.9					
Contra Costa County.....	597,900	396.8	356.7	11.2	Jefferson Parish.....	407,100	46.2	44.4	4.1					
Fresno County.....	482,500	204.7	183.3	11.7	Orleans Parish.....	562,000	48.0	65.8	² -27.1					
Kern County.....	354,300	217.9	196.6	10.8	MARYLAND									
Los Angeles County.....	7,004,400	3,672.2	3,398.7	8.0	Anne Arundel County.....	348,800	62.0	67.2	-7.7					
Monterey County.....	271,500	121.5	112.2	8.3	Baltimore city.....	830,500	222.9	205.7	8.4					
Orange County.....	1,755,500	862.5	754.7	14.3	Baltimore County.....	645,700	156.3	149.5	4.5					
Riverside County.....	543,000	235.6	218.9	8.6	Montgomery County.....	577,400	253.2	242.2	4.5					
Sacramento County.....	702,800	272.4	241.5	12.8	Prince Georges County.....	675,500	221.0	² 203.8	8.4					
San Bernardino County.....	712,500	314.9	274.6	14.7	MASSACHUSETTS									
San Diego County.....	1,823,400	627.6	573.6	9.4	Bristol County.....	464,100	180.4	162.3	11.2					
San Francisco County.....	665,000	400.9	388.9	3.1	Essex County.....	625,200	330.3	316.3	4.4					
San Joaquin County.....	301,800	142.8	¹ 113.9	25.4	Hampden County.....	460,100	194.0	173.2	12.0					
San Mateo County.....	581,200	317.1	289.3	9.6	Middlesex County.....	1,397,100	772.7	712.3	8.5					
Santa Barbara County.....	286,300	123.9	112.2	10.4	Norfolk County.....	619,100	355.0	299.7	18.5					
Santa Clara County.....	1,198,900	612.4	567.7	7.9	Plymouth County.....	383,700	200.8	182.2	10.2					
Ventura County.....	452,500	240.3	194.4	23.6	Suffolk County.....	713,600	485.4	476.2	1.9					
COLORADO														
Worcester County.....	648,200	252.9	228.9	10.5	MICHIGAN									
Denver County.....	481,500	170.9	167.0	2.3	Genesee County.....	445,800	150.9	155.1	-2.7					
El Paso County.....	279,700	66.7	63.1	5.7	Ingham County.....	268,800	95.3	93.1	2.4					
Jefferson County.....	324,400	108.4	96.7	12.1	Kent County.....	425,900	121.8	111.7	9.0					
CONNECTICUT														
Macomb County.....	670,600	288.5	253.9	13.6	Oakland County.....	967,100	452.8	408.6	10.8					
Fairfield County.....	801,500	424.3	371.5	14.2	Washtenaw County.....	248,100	123.5	108.3	14.0					
Hartford County.....	819,700	376.0	348.2	8.0	Wayne County.....	2,477,900	878.7	828.1	6.1					
New Haven County.....	763,000	311.2	299.8	3.8	MINNESOTA									
DELAWARE														
Hennepin County.....	916,500	440.8	429.6	2.6	MISSOURI									
New Castle County.....	401,200	70.5	63.9	10.3	Ramsey County.....	456,600	172.9	164.9	4.9					
DISTRICT OF COLUMBIA														
Jackson County.....	617,900	151.2	130.1	16.2	NEBRASKA									
Washington, D.C.....	702,000	173.5	168.6	2.9	St. Louis city.....	516,700	85.2	87.0	-2.1					
FLORIDA										St. Louis County.....	984,700	311.0	299.2	3.9
Broward County.....	850,800	289.1	233.1	24.0	NEBRASKA									
Dade County.....	1,466,800	445.2	414.5	7.4	Douglas County.....	415,000	150.2	142.7	5.3					
Duval County.....	564,600	106.8	85.1	25.5	NEVADA									
Hillsborough County.....	581,300	122.3	101.5	20.5	Clark County.....	343,400	86.3	88.2	-2.2					
Orange County.....	409,700	102.4	91.3	12.2	NEW JERSEY									
Palm Beach County.....	470,200	196.4	159.6	23.1	Bergen County.....	870,100	447.9	464.2	-3.5					
Pinellas County.....	649,400	113.6	120.0	-5.3	Burlington County.....	352,400	112.6	131.4	-14.3					
Polk County.....	278,300	54.0	52.0	3.8	Camden County.....	475,300	188.9	209.0	-9.6					
GEORGIA										Essex County.....	872,100	405.3	415.4	-2.4
De Kalb County.....	453,800	123.0	111.1	10.7	Hudson County.....	572,900	242.6	237.1	2.3					
Fulton County.....	571,000	246.5	241.0	2.3	Mercer County.....	318,700	140.6	143.5	-2.0					
HAWAII										Middlesex County.....	592,700	286.5	293.8	-2.5
Honolulu County.....	718,400	120.6	114.3	5.5	Monmouth County.....	492,800	218.9	249.1	-12.1					
ILLINOIS										Morris County.....	394,500	227.0	241.9	-6.2
Cook County.....	5,344,400	1,830.0	1,785.8	2.5	Ocean County.....	308,500	141.4	137.7	2.7					
Du Page County.....	558,000	262.5	226.4	15.9	Passaic County.....	449,000	168.1	179.3	-6.3					
Kane County.....	270,300	71.2	132.3	² -46.2	Union County.....	516,300	242.8	269.6	-9.9					
Lake County.....	406,000	198.0	155.1	27.7	NEW MEXICO									
St. Clair County.....	284,000	46.7	47.0	-0.6	Bernalillo County.....	364,800	64.6	58.1	11.2					
Will County.....	298,900	112.8	110.8	1.8	NEW YORK									
INDIANA										Albany County.....	286,300	109.8	95.0	15.6
Allen County.....	286,700	74.0	77.0	-3.9	Erie County.....	1,083,000	545.3	536.6	1.6					
Lake County.....	545,500	187.5	176.0	6.5										
Marion County.....	775,300	188.7	205.9	-8.4										
See footnotes at end of table														

See footnotes at end of table.

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1978
and Prior Periods—Continued**
(Dollar amounts in millions)

Area	Area popu- lation, 1976 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1976 ¹	Collections, 12 months ended June		
		1978	1977	Percent change			1978	1977	Percent change
NEW YORK—Continued					RHODE ISLAND				
Monroe County.....	708,500	380.9	315.4	20.8	Providence County.....	568,300	196.9	166.2	18.5
Nassau County.....	1,396,600	1,086.1	1,051.2	3.3	SOUTH CAROLINA				
New York City.....	7,453,600	3,258.5	3,266.1	-0.2	Charleston County.....	260,200	47.6	46.6	2.1
Oneida County.....	264,700	95.4	82.8	15.2	Greenville County.....	267,400	54.2	48.6	11.5
Onondaga County.....	475,300	183.3	170.9	7.3	Richland County.....	250,800	50.2	40.9	22.7
Suffolk County.....	1,278,700	866.4	788.9	9.8	TENNESSEE				
Westchester County.....	878,100	655.4	597.5	9.7	Davidson County.....	454,900	95.7	88.1	8.6
NORTH CAROLINA					Hamilton County.....	262,600	61.0	58.4	4.5
Guilford County.....	302,900	66.4	59.9	10.9	Knox County.....	295,500	56.3	46.3	21.6
Mecklenburg County.....	377,000	105.9	99.7	6.2	Shelby County.....	744,200	173.2	161.0	7.6
Wake County.....	269,500	58.1	54.5	6.6	TEXAS				
OHIO					Bexar County.....	918,900	160.2	167.0	-4.1
Cuyahoga County.....	1,578,500	540.6	519.5	4.1	Dallas County.....	1,423,600	487.0	461.8	5.5
Franklin County.....	859,500	200.0	220.6	-9.3	El Paso County.....	425,200	74.3	67.0	10.9
Hamilton County.....	879,700	266.6	245.4	8.6	Harris County.....	2,044,400	729.0	652.8	11.7
Lorain County.....	266,400	74.1	87.0	-14.8	Tarrant County.....	753,400	168.2	162.1	3.8
Lucas County.....	479,700	128.0	115.8	10.5	Travis County.....	375,400	94.0	96.8	-2.9
Madison County.....	289,600	56.9	70.5	2-19.3	UTAH				
Montgomery County.....	582,700	109.7	200.6	2-45.3	Salt Lake County.....	524,700	124.3	118.5	4.9
Stark County.....	377,200	82.2	71.7	14.6	VIRGINIA				
Summit County.....	535,000	153.1	142.3	7.6	Fairfax County.....	525,500	186.8	197.6	-5.5
OKLAHOMA					Norfolk city.....	276,000	42.9	38.0	12.9
Oklahoma County.....	543,800	97.2	93.9	3.5	WASHINGTON				
Tulsa County.....	422,800	96.2	91.4	5.3	King County.....	1,153,000	354.4	298.9	18.6
OREGON					Pierce County.....	420,500	106.7	89.9	18.7
Multnomah County.....	549,900	238.5	224.2	6.4	Snohomish County.....	268,600	65.0	55.2	17.8
PENNSYLVANIA					Spokane County.....	310,700	65.4	56.2	16.4
Allegheny County.....	1,501,400	357.1	368.8	-3.2	WISCONSIN				
Berks County.....	305,900	66.7	62.4	6.9	Dane County.....	306,900	107.6	100.6	7.0
Bucks County.....	468,600	144.0	132.2	8.9	Milwaukee County.....	1,005,100	417.9	407.9	2.5
Chester County.....	296,800	74.6	69.2	7.8	Waukesha County.....	260,000	100.7	89.5	12.5
Delaware County.....	586,400	161.0	181.0	-11.1					
Erie County.....	275,000	97.5	87.0	12.1					
Lancaster County.....	345,200	47.8	44.9	6.5					
Lehigh County.....	265,300	70.4	61.4	14.7					
Luzerne County.....	343,900	40.7	37.9	7.4					
Montgomery County.....	633,200	224.4	218.8	2.6					
Philadelphia County.....	1,817,100	343.2	327.8	4.7					
Westmoreland County.....	381,400	59.2	53.0	11.7					
York County.....	288,800	54.0	40.2	34.3					

Note: For the areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Revised.

²Population data are estimates from the Bureau of the Census, Current Population Reports.

³Reflects change in collection cycle.

⁴Tax collection cycle in prior periods was significantly altered during adjudication procedure.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1978 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2d quarter 1978 (thousand dollars)	12-month periods			2d quarter 1978 (thousand dollars)	12-month periods		
		Year ended June 1978 (thousand dollars)	Percent change from--			Year ended June 1978 (thousand dollars)	Percent change from--	
			Year ended March 1978	Year ended June 1977			Year ended March 1978	Year ended June 1977
United States, total ²	33,240,945	112,860,211	3.7	12.6	9,302,702	34,985,331	3.1	14.0
Alabama.....	357,145	1,541,903	2.9	12.8	125,521	485,219	2.2	9.2
Alaska.....	271,003	554,898	-27.9	-25.2	(X)	(X)	(X)	(X)
Arizona.....	425,071	1,304,825	5.7	13.0	155,742	577,938	3.5	14.9
Arkansas.....	265,996	917,214	3.9	14.8	86,290	315,761	3.8	15.1
California.....	4,482,033	14,985,731	5.8	19.0	1,239,834	4,986,525	2.2	15.6
Colorado.....	322,576	1,220,818	4.1	13.7	113,771	426,826	8.1	24.9
Connecticut.....	505,652	1,549,602	2.6	10.6	168,888	645,274	3.0	11.2
Delaware.....	137,602	440,798	3.2	11.9	(X)	(X)	(X)	(X)
Florida.....	1,089,139	3,725,618	4.6	13.4	461,283	1,644,747	5.0	17.6
Georgia.....	663,163	2,189,229	3.6	15.1	216,228	797,391	4.3	15.7
Hawaii.....	217,811	754,828	2.5	10.1	101,987	367,321	1.5	7.7
Idaho.....	120,710	407,078	2.7	11.9	30,833	118,867	3.2	14.4
Illinois.....	1,571,328	5,762,982	2.4	8.2	512,173	2,010,660	2.0	9.1
Indiana.....	679,722	2,454,704	1.6	13.3	300,176	1,120,929	1.8	7.2
Iowa.....	380,894	1,403,293	2.0	8.9	94,621	376,213	2.3	8.5
Kansas.....	304,953	1,052,004	2.2	9.2	87,128	349,277	0.3	6.9
Kentucky.....	514,221	1,837,959	3.4	18.1	141,077	531,190	3.3	14.5
Louisiana.....	598,813	1,966,344	6.3	15.8	147,068	565,410	3.5	16.9
Maine.....	154,019	527,429	4.6	12.5	45,911	185,988	1.6	9.6
Maryland.....	869,902	2,404,385	2.3	13.0	215,737	628,015	8.8	34.8
Massachusetts.....	918,203	3,306,477	3.1	13.0	141,854	520,698	5.7	17.8
Michigan.....	1,291,511	5,232,895	2.8	15.5	353,718	1,490,315	1.9	14.7
Minnesota.....	710,452	2,749,883	1.5	10.7	137,714	537,488	3.4	15.2
Mississippi.....	304,352	1,083,125	3.3	13.4	140,081	539,284	2.9	13.7
Missouri.....	550,831	1,785,229	2.7	11.7	184,471	700,929	4.5	17.5
Montana.....	122,649	336,830	5.1	8.6	(X)	(X)	(X)	(X)
Nebraska.....	191,334	678,298	3.4	11.2	60,884	240,483	1.7	21.0
Nevada.....	108,641	387,404	4.8	15.7	38,644	143,110	5.6	23.6
New Hampshire.....	73,012	241,968	3.5	18.5	(X)	(X)	(X)	(X)
New Jersey.....	1,147,327	3,309,466	5.4	7.8	275,367	1,011,034	2.6	11.7
New Mexico.....	192,958	761,822	7.8	24.1	85,807	327,397	5.3	20.2
New York.....	2,539,651	11,348,438	3.7	6.9	512,044	2,433,022	-	6.7
North Carolina.....	653,742	2,607,568	2.4	9.1	154,431	580,326	3.2	12.6
North Dakota.....	108,547	308,778	6.8	2.9	20,215	97,472	2.3	-11.6
Ohio.....	1,141,628	4,131,682	1.3	15.6	341,978	1,298,619	3.0	14.4
Oklahoma.....	383,687	1,310,811	5.0	10.8	62,899	241,498	3.8	18.2
Oregon.....	419,783	1,157,166	8.3	18.9	(X)	(X)	(X)	(X)
Pennsylvania.....	2,687,706	6,264,529	5.5	12.0	544,817	1,753,185	4.1	15.0
Rhode Island.....	150,608	459,076	2.3	2.4	38,759	141,214	0.6	-0.8
South Carolina.....	347,145	1,365,205	3.1	15.5	124,468	471,477	3.4	13.5
South Dakota.....	56,736	223,503	4.3	11.0	27,927	113,896	4.8	12.7
Tennessee.....	466,950	1,667,432	3.5	10.9	223,333	834,748	3.4	13.8
Texas.....	1,658,241	5,285,783	4.6	11.7	483,679	1,938,959	3.6	17.2
Utah.....	179,989	605,061	4.5	13.9	61,464	259,312	2.4	14.3
Vermont.....	62,957	233,407	-2.1	-0.7	7,832	32,765	-0.1	0.8
Virginia.....	716,718	2,338,001	3.1	14.0	124,950	489,207	3.3	14.6
Washington.....	931,866	2,437,915	7.7	17.5	567,706	1,385,293	8.1	20.4
West Virginia.....	259,984	972,730	1.9	9.1	119,950	474,166	2.9	8.8
Wisconsin.....	871,675	2,986,621	4.2	13.8	191,854	678,765	3.8	13.9
Wyoming.....	55,746	281,466	4.4	21.2	31,588	117,118	7.9	27.3
EXHIBIT: District of Columbia.....	199,474	764,198	2.0	(NA)	39,926	151,071	1.6	8.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1978 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1978 (thousand dollars)	12-month periods			2d quarter 1978 (thousand dollars)	12-month periods		
		Year ended June 1978 (thousand dollars)	Percent change from--			Year ended June 1978 (thousand dollars)	Percent change from--	
			Year ended March 1978	Year ended June 1977			Year ended March 1978	Year ended June 1977
United States, total ²	2,400,607	9,477,136	1.0	4.3	961,022	3,650,199	1.3	4.4
Alabama.....	44,695	172,047	1.5	5.1	13,130	50,973	0.7	2.9
Alaska.....	3,844	23,287	-3.2	27.9	1,187	4,628	2.9	0.3
Arizona.....	31,281	120,017	1.2	7.6	9,677	36,791	1.6	3.6
Arkansas.....	32,687	126,205	1.6	5.9	12,713	48,033	2.6	7.8
California.....	208,442	851,371	0.8	4.9	72,996	281,258	3.8	3.6
Colorado.....	25,342	107,483	2.4	7.5	11,928	48,986	8.5	49.4
Connecticut.....	40,700	161,576	0.4	1.5	19,177	76,068	0.5	1.3
Delaware.....	10,764	35,863	5.5	20.3	3,452	12,401	-	1.3
Florida.....	110,680	406,667	1.9	5.8	62,437	232,480	4.4	24.8
Georgia.....	67,615	257,517	1.5	5.0	25,352	77,173	1.0	3.5
Hawaii.....	8,666	33,820	0.3	3.1	2,985	10,976	3.8	6.5
Idaho.....	11,319	46,988	1.0	2.7	2,117	8,104	0.8	1.3
Illinois.....	103,254	416,072	0.5	2.6	46,297	181,869	-1.3	2.7
Indiana.....	68,505	266,807	0.5	1.6	20,648	79,894	8.8	52.8
Iowa.....	33,728	136,160	0.4	2.3	12,309	47,002	1.3	1.6
Kansas.....	33,130	123,982	1.9	4.2	8,214	32,169	0.4	0.2
Kentucky.....	51,572	190,661	1.2	3.4	6,515	21,986	1.5	-1.2
Louisiana.....	48,694	183,634	1.7	6.1	15,854	58,991	2.0	3.6
Maine.....	13,448	56,409	0.8	2.0	6,349	24,364	0.5	0.3
Maryland.....	47,099	194,758	-0.7	3.0	16,172	53,463	-0.2	-1.6
Massachusetts.....	57,810	217,011	-4.2	1.3	44,164	142,973	0.4	0.2
Michigan.....	109,904	436,507	-	2.3	34,945	141,205	0.6	2.0
Minnesota.....	52,399	205,650	1.6	4.3	21,607	84,696	0.6	-0.1
Mississippi.....	50,570	137,773	0.3	3.4	8,053	30,814	-0.4	2.5
Missouri.....	48,015	210,130	-2.1	2.7	15,537	60,156	0.6	1.2
Montana.....	10,614	46,539	0.5	5.9	2,721	11,399	-2.0	-0.3
Nebraska.....	24,965	98,262	3.6	11.7	5,838	22,489	-0.4	0.7
Nevada.....	8,143	31,680	2.7	7.7	2,928	11,311	1.9	1.6
New Hampshire.....	11,899	42,949	1.2	6.6	6,799	26,527	-	-2.2
New Jersey.....	80,601	300,263	1.8	2.5	43,734	168,940	0.7	0.2
New Mexico.....	16,872	69,461	0.9	7.2	3,568	14,051	1.1	2.7
New York.....	123,214	496,042	-	-1.4	85,410	334,470	-0.2	-0.3
North Carolina.....	78,505	303,363	1.1	4.6	5,029	19,415	-0.3	-4.4
North Dakota.....	8,283	33,472	3.3	12.0	2,289	8,692	0.6	1.4
Ohio.....	94,593	402,155	-0.4	2.3	51,534	202,750	0.6	3.0
Oklahoma.....	31,020	127,086	-0.7	2.5	14,920	54,573	1.9	4.6
Oregon.....	24,030	96,207	0.7	5.4	8,266	32,495	0.8	2.1
Pennsylvania.....	124,405	514,750	0.3	3.1	64,449	251,136	0.4	1.3
Rhode Island.....	10,526	41,439	0.7	1.7	6,340	24,076	0.9	-1.3
South Carolina.....	42,968	163,080	4.0	16.1	7,304	27,875	3.7	18.2
South Dakota.....	7,376	37,126	-1.2	2.9	2,383	9,270	1.0	1.5
Tennessee.....	51,317	200,804	1.0	4.1	18,675	70,386	1.4	3.8
Texas.....	118,322	471,780	0.8	1.3	79,185	298,847	1.9	4.5
Utah.....	14,599	58,778	1.5	7.5	2,088	7,986	1.8	4.0
Vermont.....	5,793	23,460	-1.0	1.1	2,295	9,393	-0.4	-1.3
Virginia.....	67,025	276,430	0.4	4.3	4,559	17,936	-0.6	0.4
Washington.....	58,460	232,677	7.2	28.9	15,271	59,899	-1.3	3.5
West Virginia.....	20,773	84,331	-0.4	6.0	7,950	28,980	2.4	3.6
Wisconsin.....	43,879	176,600	1.1	3.4	22,352	84,976	0.6	0.7
Wyoming.....	8,262	30,007	4.8	5.1	1,320	4,874	3.2	4.3
EXHIBIT: District of Columbia.....	5,479	21,888	-1.5	-4.2	2,939	11,311	-2.1	(NA)

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1978 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1978 (thousand dollars)	12-month periods			2d quarter 1978 (thousand dollars)	12-month periods		
		Year ended June 1978 (thousand dollars)	Percent change from--			Year ended June 1978 (thousand dollars)	Percent change from--	
			Year ended March 1978	Year ended June 1977			Year ended March 1978	Year ended June 1977
United States, total ²	605,815	2,288,901	1.7	7.6	8,675,008	29,406,743	5.7	16.5
Alabama.....	19,900	74,806	3.7	6.6	72,107	303,564	5.2	22.9
Alaska.....	1,633	7,579	-4.8	-7.7	26,058	146,935	-7.1	-30.1
Arizona.....	5,120	19,150	2.0	7.7	91,810	222,808	7.7	16.9
Arkansas.....	5,569	19,910	3.5	8.0	65,583	202,843	6.1	23.8
California.....	34,645	132,087	0.8	3.6	1,593,029	4,632,488	10.0	27.9
Colorado.....	4,369	21,889	0.9	14.5	82,784	380,070	0.2	3.4
Connecticut.....	6,110	25,291	0.8	4.1	49,311	75,616	11.1	27.4
Delaware.....	1,131	4,538	0.7	3.8	56,114	188,151	2.2	12.2
Florida.....	68,388	245,542	7.9	31.3	(X)	(X)	(X)	(X)
Georgia.....	21,286	88,482	1.6	15.9	184,585	604,362	6.6	21.9
Hawaii.....	5,245	18,044	3.6	11.2	59,397	227,216	2.6	11.9
Idaho.....	1,853	7,128	2.3	7.7	44,640	138,050	3.3	19.2
Illinois.....	18,425	76,365	-0.3	0.1	471,336	1,593,695	5.1	12.8
Indiana.....	8,766	31,863	1.2	12.6	149,981	538,226	3.4	12.0
Iowa.....	4,100	15,688	1.6	6.4	130,635	490,211	1.6	9.6
Kansas.....	5,482	23,136	5.0	33.6	85,494	241,223	5.4	15.3
Kentucky.....	3,613	15,107	-1.0	1.2	103,541	389,913	4.2	15.3
Louisiana.....	12,399	47,526	1.6	4.9	71,917	192,276	15.6	43.9
Maine.....	6,526	25,486	2.1	4.7	38,624	103,177	14.6	37.3
Maryland.....	6,860	28,061	-1.5	-0.5	325,428	884,522	2.4	9.6
Massachusetts.....	19,940	79,631	0.9	3.3	427,586	1,433,149	6.0	20.3
Michigan.....	22,054	81,539	0.3	1.5	374,926	1,648,503	7.5	22.3
Minnesota.....	13,201	52,342	0.8	3.6	238,743	1,069,814	1.4	11.9
Mississippi.....	7,267	23,111	⁴ -4.8	⁴ -17.8	62,747	158,476	7.5	23.4
Missouri.....	6,180	24,369	1.8	4.6	125,409	438,605	1.7	12.6
Montana.....	3,437	10,792	18.9	33.1	43,068	122,760	1.6	10.0
Nebraska.....	3,164	11,662	2.9	12.8	49,953	173,431	-2.2	1.7
Nevada.....	3,056	11,137	1.9	5.7	(X)	(X)	(X)	(X)
New Hampshire.....	1,068	4,220	1.2	3.3	8,035	9,086	25.8	28.6
New Jersey.....	14,659	54,950	0.4	2.1	221,511	778,505	6.4	9.5
New Mexico.....	1,914	7,697	4.3	16.7	⁶ -1,687	45,992	47.3	72.6
New York.....	36,096	150,852	0.2	0.9	1,332,177	4,886,282	8.4	10.3
North Carolina.....	23,749	92,258	1.3	6.3	213,167	848,247	3.5	8.5
North Dakota.....	1,587	6,198	-0.1	-0.7	40,356	69,321	12.6	25.5
Ohio.....	18,473	71,673	-4.0	-0.1	226,337	775,495	2.1	26.1
Oklahoma.....	8,592	36,468	-1.0	7.4	93,312	269,617	8.2	24.9
Oregon.....	2,406	8,088	11.2	35.6	230,011	686,247	7.5	22.1
Pennsylvania.....	31,517	110,276	1.3	3.7	423,712	1,327,817	5.0	12.7
Rhode Island.....	1,891	7,644	-0.5	3.8	37,952	112,399	3.4	-0.1
South Carolina.....	21,206	79,071	1.6	6.7	78,172	351,245	3.2	21.0
South Dakota.....	1,847	7,467	-	5.1	(X)	(X)	(X)	(X)
Tennessee.....	11,679	44,771	1.6	6.7	18,433	24,856	10.0	11.0
Texas.....	40,622	159,808	1.2	8.6	(X)	(X)	(X)	(X)
Utah.....	1,355	5,043	1.8	-6.2	62,598	188,894	9.1	19.4
Vermont.....	2,908	12,266	0.5	0.5	14,241	66,487	-11.5	-5.4
Virginia.....	23,916	68,608	2.1	7.2	233,795	877,070	4.5	22.8
Washington.....	24,089	74,557	4.0	9.7	(X)	(X)	(X)	(X)
West Virginia.....	5,743	21,032	-0.5	0.7	56,841	182,941	2.6	11.1
Wisconsin.....	10,232	42,293	-1.9	9.4	361,239	1,306,158	3.0	16.0
Wyoming.....	547	1,400	⁶ 24.2	⁶ 18.9	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia.....	2,364	10,154	-2.3	(NA)	47,305	204,863	-4.9	5.9

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1978 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	2d quarter 1978 (thousand dollars)	12-month periods			2d quarter 1978 (thousand dollars)	12-month periods		
		Year ended June 1978 (thousand dollars)	Percent change from--			Year ended June 1978 (thousand dollars)	Percent change from--	
			Year ended March 1978	Year ended June 1977			Year ended March 1978	Year ended June 1977
United States, total ²	3,836,514	10,711,140	5.5	18.7	1,427,472	4,822,729	2.0	5.7
Alabama.....	20,816	80,836	0.7	12.3	3,258	42,977	-0.2	8.6
Alaska.....	12,888	36,316	4.8	1.6	2,100	5,876	-37.7	-30.9
Arizona.....	27,346	63,842	7.0	23.3	11,352	54,479	1.2	5.4
Arkansas.....	36,117	79,645	6.0	18.5	10,563	48,266	3.2	6.8
California.....	693,583	2,076,270	7.9	26.5	100,778	378,384	1.7	7.3
Colorado.....	41,001	87,742	0.2	12.6	15,313	46,231	13.4	7.1
Connecticut.....	69,174	199,569	2.7	-3.5	31,409	80,935	3.6	12.6
Delaware.....	23,099	42,343	11.0	45.3	6,401	20,663	3.6	3.8
Florida.....	102,250	256,189	13.1	31.9	69,069	233,763	0.2	-19.8
Georgia.....	95,325	210,127	4.2	18.7	23,200	53,614	4.1	7.0
Hawaii.....	11,801	28,994	8.4	27.5	3,232	3,232	645.4	27.9
Idaho.....	19,099	33,326	6.5	7.4	6,015	22,911	-2.0	-0.5
Illinois.....	127,478	376,099	-4.7	-6.6	68,804	357,144	2.3	1.2
Indiana.....	52,390	192,068	4.5	⁶ 101.9	27,993	89,431	⁶ -16.4	⁶ 2.8
Iowa.....	67,243	108,961	11.5	18.6	22,551	128,022	1.4	5.1
Kansas.....	57,972	128,513	2.6	10.1	13,987	67,516	2.1	9.8
Kentucky.....	61,102	138,597	0.1	5.6	26,351	49,190	7.4	10.4
Louisiana.....	100,756	186,956	40.3	96.3	23,544	50,704	17.8	47.9
Maine.....	11,711	34,306	-0.2	-2.5	7,132	25,602	2.5	8.1
Maryland.....	57,750	126,802	-8.6	25.0	36,017	86,265	2.3	5.7
Massachusetts.....	106,384	404,776	0.8	1.9	12,846	72,955	-5.1	15.3
Michigan.....	265,682	916,288	1.6	25.9	56,049	198,557	2.1	2.4
Minnesota.....	83,345	292,855	3.0	13.5	31,268	120,506	2.0	11.5
Mississippi.....	10,036	54,117	7.2	27.2	5,621	27,893	5.0	19.8
Missouri.....	61,023	111,952	-0.1	5.8	26,015	108,990	2.6	8.6
Montana.....	17,921	29,218	9.4	17.1	7,939	18,977	28.5	36.9
Nebraska.....	15,476	47,067	3.4	12.2	7,250	37,433	1.3	3.2
Nevada.....	(X)	(X)	(X)	(X)	4,152	20,516	-0.7	5.1
New Hampshire.....	13,443	52,453	3.6	61.1	9,179	23,511	6.3	12.6
New Jersey.....	235,671	394,163	-0.1	13.3	60,795	235,623	3.3	5.3
New Mexico.....	5,601	37,608	3.8	37.2	5,682	36,040	3.0	21.1
New York.....	145,192	1,326,169	-1.4	2.1	⁷ 69,000	304,159	-0.1	-0.7
North Carolina.....	42,901	230,217	-0.6	12.7	17,194	123,521	2.5	11.3
North Dakota.....	7,872	20,921	-4.5	-4.0	8,734	24,871	6.9	12.6
Ohio.....	198,085	455,728	⁸ 10.3	⁸ 44.7	88,921	203,685	-8.1	6.9
Oklahoma.....	27,889	78,642	2.2	11.4	22,454	119,991	6.0	9.7
Oregon.....	81,894	125,474	18.4	37.7	27,735	96,640	9.9	10.6
Pennsylvania.....	561,498	786,975	14.3	17.5	84,205	328,843	2.3	8.0
Rhode Island.....	16,239	43,409	5.1	6.3	6,860	20,051	-1.8	1.7
South Carolina.....	27,368	122,925	2.6	15.3	19,097	37,166	⁶ -4.6	⁶ 17.2
South Dakota.....	1,260	2,969	32.2	18.6	9,255	17,930	17.6	11.6
Tennessee.....	50,583	170,848	5.0	13.1	45,801	96,079	14.4	0.8
Texas.....	(X)	(X)	(X)	(X)	178,456	300,607	4.0	15.9
Utah.....	18,385	29,448	13.8	18.4	3,872	18,240	2.1	7.8
Vermont.....	6,743	18,700	3.2	10.7	8,735	20,320	10.1	10.9
Virginia.....	76,901	164,790	1.7	3.5	30,604	103,505	4.1	12.8
Washington.....	(X)	(X)	(X)	(X)	20,851	84,458	17.2	8.1
West Virginia.....	4,648	21,015	-7.6	-10.3	15,161	39,556	3.0	7.3
Wisconsin.....	65,573	284,912	3.6	13.3	25,649	104,063	2.9	5.0
Wyoming.....	(X)	(X)	(X)	(X)	9,023	32,838	-	12.3
EXHIBIT: District of Columbia.....	27,180	64,626	5.2	(NA)	6,481	18,495	6.5	-31.1

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹ Includes amounts not separately detailed.² The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³ Clothing exempted from tax base effective June 1, 1977.⁴ Reflects change in administration of tax.⁵ Schedule of refund payments exceeded gross collections for the quarter.⁶ Reflects change in collection cycle.⁷ Estimate; actual figures are unavailable.⁸ Reflects, in part, change by State in estimated distribution between corporation net income and license taxes.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs.

COLORADO

Tobacco product sales tax. Rate increases became effective July 1, 1977.

CONNECTICUT

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

Motor vehicle and operators' license tax. Registration fees increased generally effective October 1, 1976 and decreased, for passenger vehicles only, applicable October 1, 1977.

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

HAWAII

Motor vehicle and operators' license tax. State registration fee and gross weight tax were levied effective January 1, 1978. These taxes are in addition to vehicle registration and driver licensing activities conducted by county governments.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

KANSAS

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Increase in registration fees became effective January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

MICHIGAN

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

MISSISSIPPI

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective November 1, 1976.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977. Tax rate decreased effective January 1, 1978 to 3.0 percent.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977. Tax rate decreased applicable January 1, 1978 to 16 percent.

Corporation net income tax. Tax rate increases were applicable January 1, 1976 and January 1, 1977. Tax rate decreased applicable January 1, 1978.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1977.

OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OREGON

Alcoholic beverage sales tax. Rate increases became effective October 4, 1977.

Corporation net income tax. Tax rates were increased in three stages, from 6.0 to 6.5 percent applicable January 1, 1976, to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

TENNESSEE

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

UTAH

Individual income tax. Tax rates were decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.

WEST VIRGINIA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.